Content, Collection, and Processing

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Governments Division Workshop:
Modernization and Re-engineering of the Census of Governments

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Introduction
In 2007, the Committee on National Statistics (CNStat) issued a report entitled *State and Local Government Statistics at a Crossroads*. The report provided a comprehensive review of the Census Bureau's state and local government programs. The report provided 21 recommendations to the Census Bureau relating to the quality, relevance, timeliness, and dissemination of the Census Bureau's government statistics program.

This paper will address the Census Bureau's progress related to the recommendations on data collection and survey operations of the Census Bureau's finance surveys. These finance surveys include the Annual Finance Survey, Annual State Government Tax Collections Survey, Quarterly Tax Survey, Annual Survey of State and Local Government Public-Employee Retirement Systems, Quarterly Retirement Survey, and the Annual Public Employment Survey.

The specific recommendations addressed in this paper are listed below:

- 3-2: Give priority to maintaining basic time series for state and local government finances and employment.
- 4-2: Evaluate the data received from states that have central collection to ensure that high response rates are associated with high quality data.
- 4-4: Conduct research on barriers to response to its Census of Governments and annual and quarterly surveys, such as differences in accounting systems among governments and with definitions used by the division.
- 4-10: Carefully document and assess the results of the cognitive redesign of the 2005 Annual Finance Survey to determine the cost-benefit trade-off of implementing a policy calling for conducting a similar pretesting process for other questionnaires.
- 5-1: Give high priority to a program of research on the benefits and costs of adopting earlier release procedures for the Annual Finance Survey and other surveys by such methods as releasing preliminary estimates or releasing estimates as they are compiled.

Background
The Census Bureau has a rich history providing comprehensive data on the Nation's state and local governments. This history provides the foundation of the present day collection of government statistics. The government statistics program began in the mid-1800s as part of the decennial enumeration of the population[1]. In 1902, the first of five decennial Census of Governments (CoG) was conducted when the Census Bureau was established as a permanent agency. This included data covering Federal, state, and local government activities such as revenue, assets and government indebtedness – the framework for what is continued to be collected today. In 1950, Congress modified the Title 13 legislation to include a CoG in years ending in '2' and '7'. The 1957 CoG became the modern day CoG and was the first CoG conducted under Title 13 – the "Census Act".

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[1] For further details on historic data please see the following document: *Historical Overview of U.S. Census Bureau Data Collection Activities about Governments 1850 to 2005*.

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Currently, the Census Bureau produces data quarterly, annually and quinquennially in the CoG and its associated intercensal surveys. The surveys provide a wealth of data on local government financial activity. A distinction of the current programs from many of the Census Bureau's programs is that the annual and quiquennial questionnaires collect the same level of detail. The data collected includes a full range of detailed financial information from state, local governments, and schools. The types of government canvassed include: counties, cities, townships, special districts, and independent school districts.

This paper uses the collection and methods of the Annual Finance Survey (AFS) to illustrate the current methodology and the proposed changes to the governments statistics program. This survey was chosen to be the "example" because it represents the hub of the data in the government statistics program – the vast majority of data collected feed into the state and local government release of the AFS. Data collected in the AFS include a full range of detailed financial information from state and local governments: revenue, expenditures (by function and object), debt, and financial assets. The data collected include a complete enumeration of all 50 states governments, a probability sample of non-school local governments, and all school districts.

During CoG years, (i.e., years ending in '2' and '7'), approximately 90,000 state and local governments are canvassed. Local governments are selected for the survey in non-CoG years using a probability sample based on the size of the unit. The probability of a government's selection is based on the amount of its long-term debt or total expenditure. All counties with a population greater than 100,000, municipalities with populations greater than 75,000, and townships with populations greater than 50,000, are selected. All independent schools are included are included in the annual survey.

Government Entities

The CoG classifies five types of governmental local units: counties, municipalities, townships, special districts, and school districts[2]. Organized county governments are found throughout the Nation, except in Connecticut, Rhode Island, the District of Columbia, and limited portions of other states where county areas lack a distinct county government. They are created to provide general government activities in specified geographic areas.

Municipalities are sub-county general purpose governments established to provide general services for a specific population concentration in a defined area. Municipal governments include cities, boroughs (except in Alaska), villages, and towns (except in the six New England states, Minnesota, New York, and Wisconsin).

Townships are sub-county general purpose governments established to provide general services for areas without regard to population concentrations. They include towns in the six New England states, Minnesota, New York, and Wisconsin, and townships in eleven other states.

Special district governments are established to provide only one or a limited number of designated services (functions) and have sufficient administrative and fiscal autonomy to qualify as independent governments.

School districts are created to provide public elementary, secondary and/or higher education services and have sufficient administrative and fiscal autonomy to qualify as independent

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[2] Source: *Bureau Of The Census Government Finance and Employment Classification Manual*.

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governments. They exclude school systems that are "dependent" on a county, municipal, township, or state government.

County, municipal, and township governments are referred to as "general purpose" local governments in Census Bureau statistics on governments. Special district and school district governments are referred to as special purpose governments.

Data Categories
There are three broad categories of revenue collected by local governments: revenue, expenditures, and debt and assets. This section discusses our current collections and proposals for future collections in relation to each of these categories. The proposals presented have been based on discussions with the Bureau of Economic Analysis (BEA), the Federal Reserve Board (FRB), and the series of data user exchanges held in the fall and winter of 2009 and 2010.[3]

Revenue
Generally, there are four main taxes that are collected by a local government: property, sales, income, and other taxes. Property taxes and sales taxes are the top two revenue-generating items in the tax category, contributing 68.3 percent and 21.9 percent respectively in the 2007 CoG. Additional categories in the tax section include licensing and permit taxes, local income taxes and other taxes. For the 2012 CoG, we propose to collect the same level of detail as 2007 CoG along with adding a break out of local personal taxes between those taxes paid by the employer and those taxes paid by the employee. Additionally, we propose splitting out property taxes between real estate and personal taxes.

Intergovernmental revenue is the second largest source of revenue on the AFS. It encompasses money that is transferred between governments. Frequently, the state government passes money to local governments. The money is often distributed as grants or governmental assistance for specific purposes. Another example is revenue sharing, which most often occurs when the state collects taxes and passes money to the local governments. When coding these revenues, analysts classify money as coming from the last government to handle the funds. The coding of intergovernmental revenue depends on the distribution of that money and how each individual state handles that distribution. For the 2012 CoG, we do not anticipate any major changes to the level of detail to intergovernmental revenue.

Fee for service revenues are revenues collected for any services provided by the government. Utility revenue (water, electric, gas, or transit) is the most prominent source of fee for service revenue. This category also includes charges from parks, hospitals, sewer services, or refuse disposal.

Miscellaneous revenue includes revenue from a variety of sources. It is the smallest source of revenue on the AFS, as revenue in this category is not always collected yearly. This category includes revenue for sale of property, special assessments, donations, fines, interest and other miscellaneous revenue items. For the 2012 CoG, we are proposing to collect the same level of detail as collected in the 2007 CoG, supplemented with some additional detail to identify fines and forfeits between business and household. Additionally, we propose to combine rents and royalties into one category.

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[3] For more information on these exchanges, please see http://harvester.census.gov/duw/.

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Expenditures
Expenditures include all amounts of money paid out by a government during its fiscal year. Expenditures relate to external payments of a government, and exclude amounts transferred to other funds or agencies of the same government, purchase of securities, non-cash transactions (depreciation, payments in-kind), and payments for the debt principal (report at debt statistic codes). Expenditures are classified by object and function (category). Current operation expenditures are the largest component of local government expenses. The category includes expenses for employee compensation, supplies, materials, operating leases, and contractual services. For the 2012 CoG, we propose collecting the same level of detail as the 2007 CoG with the exception of data categories where we can demonstrate difficulties in respondent provided data (e.g., sewerage and water supply). In the past, governments have had great difficulty distinguishing expenditures between sewerage and water supply operations, as they are often part of the same department or agency. In most instances, respondents combine sewerage and water supply into one data item category for reporting purposes (either directly or in their Consolidated Annual Financial Reports – CAFR).

Debt and Assets
There are two categories for debt: long term and short term. Long-term debt collected includes bonds, and mortgages (with an original term of more than one year), including revenue, special assessment, and general obligation bonds. Categories of debt include debt collected for public purposes and private purposes. Public debt for private purposes has proven to be a challenging data item for respondents to provide, as many local governments do not report these data. This is particularly true for the smaller governmental units. The assets collected include cash, cash equivalents, and investments in Federal, state and non-governmental securities.

Accounting Period
The end of the unit's fiscal year largely drives the time period of unit reporting. A survey year includes each individual government fiscal year that ends between July 1 of the previous year and June 30 of the survey year. Hence, survey year 2009 covers individual government fiscal years that ended from July 1, 2008 through June 30, 2009. The resulting Census Bureau statistics for that survey year are referred to as covering fiscal year 2009. Most state governments have a fiscal year that runs from July 1 to the following June 30, although Alabama (September 30) Michigan (September 30), New York (March 31), and Texas (August 31) are exceptions. Local government fiscal years vary quite considerably with some operating on a calendar year basis.

One proposal to facilitate the timeliness of data collected is to stagger the mailing of states based on the fiscal years of the responding government. For instance, data collection could be split between fiscal years ending from July 1 until December 31 and January 1 until June 30. This would allow for government data to be reported in a timelier fashion. This may also help facilitate collecting and publishing data on an accelerated time frame, which is one of the recommendations (5-1) of the CNStat report.

Data Collection
The AFS is a multimode survey consisting of: mail canvass, Internet collection, central collection from state sources, and analyst compilations. The AFS mode of collection applies to the CoG and annual survey years. Collection methods vary by state and type of government. Reviews of government records provide data for most state government agencies and the 48 largest and most complex county and municipal governments. Data for local governments in 27 states are consolidated and submitted by state agencies (central collections), usually as electronic transmissions or mutually developed questionnaires. Each of these central collection arrangements is unique, conforming to the AFS and the

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states' requirements. An additional mode is compilations where Census Bureau analysts using local government CAFRs or other financial documents compile the data directly. Data for the balance of local governments are obtained through a mail out, mail back paper approach where questionnaires are sent directly to county, municipal, township, special district, and school district governments. A break out of reporting by mode follows:

Modal Distribution of Responses:
2007 Finance Census of Governments

Mode	Percent
Central Collection	48.3
Paper	27.0
Internet	12.7
Compilation	12.0

Central Collection
Central collection is an agreement between the Census Bureau and state governments or agencies to assist in obtaining local government data directly from the state. These agreements, many in place since the 1970s, were established to increase response rates and accuracy while reducing respondent burden. Central collections currently take many forms and, as a result, the quality of the data and the ease in collection varies greatly. For example, in some instances staff work with interested states to develop joint forms that meet both the needs of the state and data collection needs of the Census Bureau. In other instances, states request that the Census Bureau print and mail questionnaires directly to the local governments and units. The state completes the form and then returns it directly to us. In other instances, we obtain electronic files and then perform the required extract and recode programming. Some of the data are retrieved from the Internet and merged with supplemental administrative data obtained through site visits to the state. These examples illustrate just a few of the types of existing central collection arrangements.

Central collection arrangements have the potential to be very beneficial if the agreements are negotiated correctly. In states where the Census Bureau has central collection in place, the unit response rates tend to be higher, as many states require local governments to report data to them. Additionally, non-response for central collection states is minimal in comparison with states in which the Census Bureau collects the data through traditional mail-out, mail-back canvassing operation.

There are a number of examples of central collection agreements that have value added for the AFS. For example, one of the states in the AFS provides a large, comprehensive, timely electronic data file. The data file is so comprehensive there is no need to ask for data to obtain units that have been omitted. The completeness of the file greatly reduces analyst time spent editing data and conducting non-response follow-up.

In contrast, there are a number of central collection agreements that add limited value added to the data collection process of the AFS and actually create a number of inefficiencies. For example, one state has struggled to convert from a paper-based system to an electronic system. Consequently, the Census Bureau receives paper forms instead of an electronic file. The paper compilations are labor intensive and increase the workload of both the Headquarters and the National Processing Center (NPC) staff.

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In response to the CNStat recommendation 4-2, which calls for an evaluation of central collection agreements, the Census Bureau has assembled a team to research the effectiveness of central collections agreements. Specifically, the team is evaluating these agreements in regard to quality, relevance, and timeliness. The data collected will be used to renegotiate the current central collection agreements with the overarching goal of receiving accurate and timely data from central collection states that meet needs of the Census Bureau.

The Census Bureau is taking additional steps to maximize the benefits of the central collection agreements through developing outreach and education components for central collection contacts. This model has been proven effective in several of the Census Bureau's operations including the educational finance component to the CoG (F-33). Under this approach, there would be an effort to develop formalized central collection agreements, which delineate what the respondents provide and what the Census Bureau does to facilitate the process. Additionally, an education and training program for the respondents would be developed to ensure that questionnaires and data items were understood by respondents to help them provide timely, high quality data to our surveys and Censuses.

Paper
The "F form" is the main questionnaire for data collection for the AFS. Generally, governments fill out the form and return it to the Census Bureau either by mail or via the Internet. The data reported on the mailed forms are keyed and edited at the NPC. Additionally, respondents have the option of completing the form online. As mentioned previously, the AFS incorporates data collected by the retirement, state government, and education areas of Governments Division (GOVS) in the development of the state and local government data. The forms used to collect these data are listed below[4].

- F-11 – Locally Administered Public-Employee Retirement Systems
- F-12 – State Administered Public-Employee Retirement Systems
- F-13 – Finances of Insurance Trust Systems
- F-25 – State Agencies
- F-28 – Counties, Municipalities, and Townships
- F-29 – Multi-function Special Districts
- F-32 – Single-function Special Districts
- F-33 – School Systems
- F-42 – School Building Agencies

One area of improvement for "paper" data collection would be to further delineate the distinction between counties, municipalities, and townships on the collection instrument. This would allow us to recognize the distinct nature of each type of government. For example, the F-28 AFS questionnaire is mailed to counties, municipalities, and townships. Data items reported among counties and municipalities are largely uniform. However, township reporting is often different than the counties and municipalities. For instance, townships general sales tax data published from the 2007 CoG was less than one half percent of total tax revenue. In contrast, sales tax data for counties and municipalities were 17.2 percent and 17.1 percent of total tax revenue respectively in the 2007 CoG. A proposed option for the future may include designing forms specific to counties, municipalities, and townships.

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[4] For copies of the forms, please see: http://www.census.gov/govs/estimate/get_forms.html.

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Internet
Governments currently have the option to provide data electronically through the Census Bureau's Harvester Internet collection system. The AFS web based collection instrument increases data reliability as well as providing reductions in processing time and cost. Keying errors are reduced by the use of edits within the web page before data are submitted. The data are then loaded into the processing database, without the costs associated with the NPC check-in and keying. The data collected include all of the AFS "F forms".

Compilation
When governments do not complete questionnaires, the data are compiled from Comprehensive Annual Financial Reports (CAFRs) or other government administrative records. Compiling financial data consists of obtaining a CAFR, budget, or other financial document from a particular government unit and combing through the document for detailed revenues, expenditures, financial assets, and debt. Approximately 30 percent of the data collected annually and coded as mail out, mail back (or paper form receipts) are derived from compilations with CAFRs accounting for the majority of compilations.

Compilations are considered responses but they are very different and complex in nature. For instance, some CAFRs contain in excess of 200 pages, and CAFRs vary in their level of detail and complexity depending on the governmental unit. Consequently, coding a CAFR can take up to two to three hours depending on the analyst's level of expertise and in some of the most complex units up to several days. Additionally, Census Bureau analysts have to use their best judgment to determine how to code data from the CAFR to the corresponding form line item.

There are a number of steps we can take to reduce the time spent compiling CAFRs while improving data quality. First, the Census Bureau will continue to do further studies to determine the needs of data users and the relevant data that is available from respondents. In keeping with CNStat recommendation 4-4, GOVS will use internal Census Bureau expertise to study the record-keeping practices of the local government providers. Many of these providers are also users of the data, thus providing some incentive for cooperation. Using information gathered from these record-keeping practices, focus groups of local governments, information from the Data User Workshops, and cognitive testing, we hope to be able to refine the finance questionnaires to decrease respondent burden, decrease the time spent compiling CAFRs, and improve the quality of the data.

Mailout/Non-Response Follow-Up
In a typical AFS processing cycle, all local governments not covered by central collection agreements are mailed an "F form" questionnaire in October of the year following the reference year. A reminder letter is mailed in December, and a follow-up questionnaire is mailed in January. After the second questionnaire is mailed, the non-response follow up begins in February. Clerical staff at the NPC conduct the non-response follow-up operations.

There are a number of proposals to improve the initial response rate and thus reduce the efforts needed for non-response follow-up. For example, a pre-notice can be sent prior to the first mailing to ensure the Census Bureau has the correct address and contact person. Also, Census Bureau staff can contact chronic large non-respondents to improve the relationship with the local governments. Further, Census Bureau staff can conduct site visits to various states that have not traditionally responded to the survey questionnaires. This approach was successfully implemented in the collection of the 2007 CoG Employment. The efforts resulted in a response rate increase of 12.8 percent over the 2002 CoG

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Employment[5]. Lastly, refusal avoidance training can be provided to Headquarters staff and the clerical staff at NPC. The training will better prepare the staff on how to communicate with local governments that are reluctant to respond.

Complexities of Data Collection
In addition to the complex nature of data collection and editing in the AFS, there are a number of additional complexities that impact the Census Bureau's ability to collect and process quality data. First, the Census Bureau's surveys of state and local governments are voluntary under Title 13 section 9. Thus, we are dependent on the willingness of local governments to provide us accurate and timely data. Furthermore, the Census Bureau has a self-imposed constraint of a complex business processing system, which utilizes several distinct survey processing platforms. These platforms are used to process data for a number of finance surveys.

To further complicate the business process, the Census Bureau has several surveys that are nested or interrelated (see Appendix A). The importance of the interrelationship of the Census Bureau surveys cannot be understated. These relationships directly impact our ability to collect, process, and disseminate data in a timely fashion.

In an effort to resolve many of the issues related to the current processing environment, the Census Bureau has begun a process to evaluate business process and determine information technology (IT) infrastructure improvements. This re-engineering effort consists of two phases. Phase I involved a complete review and cataloging of the existing IT infrastructure, from database architecture to software code, and specification documents. At the same time we conducted an extensive review and catalogue of existing survey operations and business processes. Phase II of this effort, which is ongoing, takes the information collected and organized in Phase I and does a root cause analysis in order to determine what the best alternatives to the existing pain points in the process might be. Based on those business alternatives we will construct high-level requirements and a new system architecture. Then we will build detailed requirements, case studies, and specifications. As a result, many of the changes that we propose as part of our collection and processing are dependent upon our ability to re-engineer both our business practices and the IT infrastructure supporting it.

Future Data Collection Plans
As we look to the future, the Census Bureau is evaluating the level of detail that will be collected on the 2012 CoG and beyond. Currently, the level of detail collected on the annual surveys matches that of the quinquennial CoG. This contrasts with the Census Bureau's other economic programs where the Economic Census collects and produces much more detail than the corresponding annual surveys. This happens because the annual surveys represent a bridge between the quinquennial censuses, providing more current statistics on the key variables and leaving detailed data, which is more time consuming to collect, edit, and aggregate, for the census years.

The Census Bureau proposes to make a similar distinction between the 2012 CoG and the annual surveys between 2012 and 2017 when the additional level of detail collected on the 2012 Census will return in 2017. To this end, the Census Bureau is undertaking a strategic approach to forms redesign for the 2012 CoG. A working group has been formed consisting of representatives from Governments Division, BEA, and FRB. The working group is tasked with evaluating form items collected in the AFS and Retirement and Employment surveys and making recommendations for survey modifications. The

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[5] Source: Improving Response Rates for the 2007 Census of Governments Employment. Governments Division Report Series, Research Report #2009-8.

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Working Group will make specific recommendations on form content for the 2012 CoG. The result of the Working Groups efforts will be shared with data users and testing prior to the implementation of changes.

The modification of the survey forms will lead to comprehensive cognitive testing of the forms in preparation for the 2012 CoG. The cognitive testing is expected to take place in the summer of 2010. Prior to the cognitive testing, in keeping with recommendation, 4-10, the Census Bureau will assess the results of the cognitive redesign of the 2005 AFS, and incorporate lessons learned from the 2005 redesign effort. The results of the cognitive testing may result in the elimination of problematic survey items.

Furthermore, the recommendations on the 2012 forms redesign will provide the basis for future changes in annual data collection. Accordingly, the Census Bureau is considering a number of options to reduce the level of detail collected in the annual surveys in an efforts to reduce costs and editing time, while publishing the annual data much sooner than in previous years. The Census Bureau proposes collecting data at the current State Government (see Appendix B) or Local Government publication level publication levels (see Appendix C). In addition to the proposals to scale back data collection on the AFS to publication line aggregates totals, the Census Bureau is considering an option to collect the same level of detail on the CoG and annual forms, but edit and release data only at aggregate levels.

Additionally, the Census Bureau will complete the central collection research project in order to make survey modifications for survey questionnaires used in central collection. The content collection of the central collection agreements will follow the recommendations of the BEA-Census Working Group.

The Census Bureau recognizes that these proposals might appear to disrupt the time series. However, the collection of the major categories collected and published should not create a true disruption with respect to the basic time series as defined on a state-by-state area basis in keeping with CNStat recommendation 3-2, which advises the Census Bureau to maintain basic time series. Furthermore, many of the basic functional categories will remain. Also, per recommendation 3-2, the Census Bureau has created a bridge series of reports in order to assist data users with making the transition from old to new data series.

Conclusion
This paper has discussed the complexities and challenges associated with the Census Bureau's ability to collect and process data about state and local governments. We have laid out an approach for how we plan to address these challenges for the 2012 CoG and beyond. Over the course of the next 18 months we will be undertaking a systematic approach to address these challenges by working much more closely with our data suppliers to understand what is and is not available and how to balance that with the needs of our data users. In addition, we also seek to align our data collection and processing methods with the Census Bureau's standards to ensure we stay committed to providing the highest level of quality.

Between now and the 2012 CoG we intend to continue to share information regarding our progress on our Modernization and Re-engineering webpage (http://harvester.census.gov/duw/) as we look toward the future and a redesigned and modernized Census of Governments.

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Appendix A

Interrelationships and Nesting of Government Division Surveys

Surveys	Data				Data Sources
	Employment	Finance	Tax	Retirement	
Census of Governments Years ending in 2 and 7	X	X	X	X	• Federal • 50 States • 74K local (not 13.5K schools)
Annual Employment	X				• 50 States • ~11K local
Annual Retirement				X	• ~220 state • ~880 local
Annual State Tax Collection			X		• 50 States
Annual State Government Finance Includes elementary/secondary schools (F33), higher education (IPEDS), and Unemployment Compensation (UC)		X			• 50 States
Annual State and Local Government Finance Includes elementary/secondary schools (F33) and higher education (IPEDS)		X			• 50 States • ~12K local
Quarterly Tax			X		• F-71: ~5K local (prop tax) • F-72: 50 States (26 tax categories) • F-73: 111 largest local (income & sales)
Quarterly Retirement				X	• 100 largest state, local

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Appendix B

2007 CoG State Government Publication Stub

State Government Finances: 2007	
(Dollar amounts in thousands)	
Item	**UNITED STATES**
Total Revenue	2,000,211,558
General revenue	1,457,773,627
Intergovernmental revenue	430,242,378
Taxes	756,878,906
General sales	238,303,540
Selective sales	113,737,767
License taxes	46,877,479
Individual income tax	265,752,148
Corporate income tax	52,846,053
Other taxes	39,361,919
Current charges	140,771,640
Miscellaneous general revenue	129,880,703
Utility revenue	16,731,239
Liquor store revenue	5,799,273
Insurance trust revenue	519,907,419
Total expenditure	1,635,729,450
Intergovernmental expenditure	458,082,338
Direct expenditure	1,177,647,112
Current operation	810,718,426
Capital outlay	110,307,154
Insurance benefits and repayments	182,458,527
Assistance and subsidies	31,359,824
Interest on debt	42,803,181
Exhibit: Salaries and wages	215,876,248
Total expenditure	1,635,729,450
General expenditure	1,424,239,667
Intergovernmental expenditure	458,082,338
Direct expenditure	966,157,329
General expenditures, by function:	
Education	514,895,678
Public welfare	393,176,766
Hospitals	48,284,394
Health	57,814,173
Highways	103,217,940
Police protection	12,875,855
Correction	46,498,647
Natural resources	22,095,260
Parks and recreation	6,023,909
Government administration	50,876,075
Interest on general debt	40,812,573
Other and unallocable	127,668,397
Utility expenditure	24,367,146
Liquor store expenditure	4,664,110
Insurance trust expenditure	182,458,527
Debt at end of fiscal year	933,801,534
Cash and security holdings	2,911,781,634

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Appendix C

2007 CoG Local Government Publication Stub

Description	Local Government Amount*
Revenue*	1,536,299,851
General revenue*	1,342,027,041
Intergovernmental revenue*	508,127,746
From Federal Government	57,766,657
From State government*	450,361,089
From local governments*	(1)
General revenue from own sources	833,899,295
Taxes	518,622,988
Property	370,446,288
Sales and gross receipts	86,538,728
General sales	60,928,774
Selective sales	25,609,954
Motor fuel	1,383,546
Alcoholic beverage	456,389
Tobacco products	535,611
Public utilities	12,784,466
Other selective sales	10,449,942
Individual income	23,556,086
Corporate income	7,677,659
Motor vehicle license	1,572,781
Other taxes	28,831,446
Charges and miscellaneous general revenue	315,276,307
Current charges	210,477,290
Education	23,557,352
Institutions of higher education	9,372,633
School lunch sales (gross)	6,898,212
Hospitals	57,796,271
Highways	4,587,707
Air transportation (airports)	15,363,107
Parking facilities	1,806,753
Sea and inland port facilities	2,730,464
Natural resources	1,543,932
Parks and recreation	7,302,739
Housing and community development	4,755,081
Sewerage	36,096,526
Solid waste management	14,019,218
Other charges	40,918,140
Miscellaneous general revenue	104,799,017
Interest earnings	45,159,737
Special assessments	7,283,272
Sale of property	3,506,624
Other general revenue	48,849,384
Utility revenue	117,760,535
Water supply	43,342,559
Electric power	56,444,704
Gas supply	8,683,705
Transit	9,289,567
Liquor store revenue	1,024,936
Insurance trust revenue	75,487,339

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Unemployment compensation	122,831
Employee retirement	75,364,508
Workers' compensation	-
Other insurance trust revenue	-
Expenditure*	1,499,477,792
By character and object:	
Intergovernmental expenditure*	13,874,430
Direct expenditure	1,485,603,362
Current operations	1,168,029,396
Capital outlay	214,472,448
Construction	163,112,644
Other capital outlay	51,359,804
Assistance and subsidies	9,181,046
Interest on debt	62,626,145
Insurance benefits and repayments	31,294,327
Exhibit: Salaries and wages	544,780,116
Direct expenditure by function	1,485,603,362
Direct general expenditure	1,294,455,942
Capital outlay	181,268,690
Other direct general expenditure	1,113,187,252
Education services:	
Education	560,576,284
Capital outlay	67,729,438
Higher education	33,905,011
Capital outlay	3,981,214
Elementary & secondary	526,671,273
Capital outlay	63,748,224
Other education	-
Libraries	10,341,453
Social services and income maintenance:	
Public welfare	48,237,810
Cash assistance payments	9,181,046
Vendor payments	5,219,451
Other public welfare	33,837,313
Hospitals	71,182,002
Capital outlay	4,820,442
Health	36,753,982
Employment security administration	7,774
Veterans' services	-
Transportation:	
Highways	56,484,209
Capital outlay	22,163,781
Air transportation (airports)	18,447,343
Parking facilities	1,432,460
Sea and inland port facilities	3,277,890
Public safety:	
Police protection	72,713,620
Fire protection	36,836,094
Correction	24,080,861
Capital outlay	1,357,544
Protective inspection and regulation	5,505,086
Environment and housing:	
Natural resources	8,945,029
Capital outlay	3,009,620
Parks and recreation	32,352,028
Capital outlay	8,911,605
Housing and community development	37,242,584
Sewerage	42,668,769

Capital outlay	16,793,979
Solid waste management	20,719,289
Capital outlay	2,188,576
Governmental administration:	
Financial administration	17,615,784
Judicial and legal	19,844,990
General public buildings	10,429,972
Other governmental administration	22,538,934
Interest on general debt	52,165,315
General expenditure, n.e.c.:	
Miscellaneous commercial activities	4,189,075
Other and unallocable	79,867,305
Utility expenditure	158,913,733
Capital outlay	33,191,379
Water supply	53,778,639
Electric power	55,815,136
Gas supply	12,057,603
Transit	37,262,355
Liquor store expenditure	939,360
Insurance trust expenditure	31,294,327
Unemployment compensation	79,595
Employee retirement	31,214,732
Workers' compensation	-
Other insurance trust	-
Debt outstanding	1,475,934,124
Short-term	25,303,325
Long-term	1,450,630,799
Public debt for private purposes	199,823,941
Long-term debt issued	225,358,081
Long-term debt retired	135,340,866
Cash and security holdings	1,558,245,312
Insurance trust funds	537,200,316
Unemployment compensation	417,017
Employee retirement	536,783,299
Workers' compensation	-
Miscellaneous	-
Other than insurance trust funds	1,021,044,996
By purpose:	
Offsets to debt	280,433,154
Bond funds	176,733,681
Other	563,878,161

* Duplicative intergovernmental transactions are excluded.

Abbreviations and symbols: - zero or rounds to zero; (X)   not applicable

n.e.c. = "not elsewhere classified"

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